

**Title 12- DEPARTMENT OF REVENUE  
Division 10 – Director of Revenue  
Chapter 3 – State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-3.184 Electricity, Water and Gas.** This rule interpreted the sales tax law as it applied to the sale of electricity, water and gas, and interpreted and applied sections 144.010, 144.020 and 144.030.2(23), RSMo.

*PURPOSE: This rule is being rescinded because it has been replaced with 12 CSR 10-108.300 Sales of Electricity, Water and Gas.*

*AUTHORITY: section 144.270, RSMo 1994. This rule was previously filed as rule no. 55 Jan. 22, 1973, effective Feb. 1, 1973. S.T. regulation 010-86 was last filed Dec. 3, 1975, effective Jan. 10, 1976. Refiled March 30, 1976. Amended: Filed Aug. 13, 1980, effective Jan. 1, 1981. Amended: Filed Dec. 30, 1983, effective April 12, 1984. Emergency amendment filed Aug. 18, 1994, effective Aug. 28, 1994, expired Dec. 25, 1994. Emergency amendment filed Dec. 9, 1994, effective Dec. 26, 1994, expired April 24, 1995. Amended: Filed Aug. 18, 1994, effective Feb. 26, 1995. Rescinded: Filed Aug. \_\_\_\_, 2007.*

*PUBLIC COST: The proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, Legal Services Division, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*